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## WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

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<b>2001 Assembly Bill 264</b>	<b>Assembly Substitute Amendment 1</b>
Memo published: March 4, 2002      Contact: Mary Matthias, Senior Staff Attorney (266-0932)	

**2001 Assembly Bill 264** creates a sales and use tax exemption which applies to the gross receipts from the sale of and the storage, use or other consumption of textbooks that are required for a university, college, or technical college course.

**Assembly Substitute Amendment 1** makes the following three changes to the bill:

1. Specifies that the tax exemption applies only to textbooks that are required for a course **offered in this state**.
2. Specifies that the tax exemption applies only to textbooks that are used by **a student enrolled in a course** offered in this state.
3. Expands the tax exemption to apply to textbooks required for a course offered by **a school approved under s. 45.54, Stats.** (generally, a private trade, correspondence, business or technical school).

On February 5, 2002, the Assembly Committee on Colleges and Universities introduced and recommended adoption of Assembly Substitute Amendment 1 by unanimous consent and voted to recommend passage of the bill, as amended, on a vote of Ayes, 9; Noes, 1.

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